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June 27, 2016

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
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Independent Electricity System Operator

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Dear Ms. Walli:

**Re: Draft Accounting Guidance on CBDR component of Wholesale Market Services Rate
Board File No.: EB-2016-0193**

The Independent Electricity System Operator ("IESO") has reviewed the Ontario Energy Board's ("OEB") letter of June 16, 2016. The IESO would like to inform the OEB that the Capacity Based Demand Response ("CBDR") component of the WMSC underwent a name change to "Capacity Based Recovery" in the first quarter of 2016. This name change is currently reflected in the charge type and equations document and the market summaries report. This name change was made to allow for the expansion of recovery to include other demand response and capacity based programs (e.g., auctions or pilot projects).

For consistency the IESO suggests that the OEB also change the name to Capacity Based Recovery when it issues its updated accounting guidance.

Yours truly,

Nancy Marconi
Senior Manager, Regulatory Affairs

cc: Rajvinder Sabharwal, Project Advisor, Applications Division, OEB